



# NORFOLK

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January 13, 2015

To the Honorable Council  
City of Norfolk, Virginia

**R-14**

Re: Tax Overpayment  
Turner Strategic Technologies, LLC

Dear Ladies and Gentlemen:

Attached please find an ordinance directing the City Treasurer to refund to Turner Strategic Technologies, LLC \$7,639.47 based upon the overpayment of Business License Taxes for the tax years 2012 through 2014, resulting in a refund due of \$7,639.47, plus interest.

Respectfully submitted,

Bernard A. Pishko  
City Attorney

Recommendation: Adopt Ordinance

12/11/14mr

Form and Correctness Approved:

By Michelle R. Joy  
Office of the City Attorney

Contents Approved:

By CAH  
DEPT.

Pursuant to Section 72 of the City Charter, I hereby certify that the money required for this item is in the city treasury to the credit of the fund from which it is drawn and not appropriated for any other purpose.

\$ 7,639.47      1000 104 4101  
Wm M. Kelly      Account  
Director of Finance      Date 12/19/14

NORFOLK, VIRGINIA

**ORDINANCE No.**

AN ORDINANCE DIRECTING THE CITY TREASURER TO ISSUE A REFUND TO TURNER STRATEGIC TECHNOLOGIES, LLC BASED UPON THE OVERPAYMENT OF ITS BUSINESS LICENSE TAX FOR THE TAX YEARS 2012 THROUGH 2014.

- - -

WHEREAS the Commissioner of the Revenue has determined that the business license tax was erroneously overpaid by Turner Strategic Technologies, LLC for the tax years 2012 through 2014, and has corrected this assessment in accordance with Virginia Code § 58.1-3981; and

WHEREAS the Commissioner of the Revenue has certified with the consent of the City Attorney that the aforementioned taxpayer paid all taxes due on the erroneous assessment and is entitled to a refund of excess taxes paid based on the corrected assessment in the amount of \$7,639.47, plus interest;

BE IT ORDAINED by the Council of the City of Norfolk:

Section 1:- That \$7,639.47 is hereby appropriated for a refund to Turner Strategic Technologies, LLC for the tax years 2012 through 2014;

Section 2:- That the Treasurer of the City of Norfolk is hereby directed to refund to Turner Strategic Technologies, LLC in the amount specified

above as soon as practicable upon passage of this ordinance.

Section 3:- That this ordinance shall be in effect from and after its adoption.

Norfolk Commissioner of the Revenue  
Certification and Request for the Refund  
Of Previously Paid Tax to:

Turner Strategic Technologies, LLC

Account Number  
812424/913396

December 5, 2014

Overview:

Turner Strategic Technologies, LLC (TST) was audited by the City of Hampton for the years 2012 through 2014. The audit revealed the City of Hampton was due \$7,639.47. TST paid the City of Norfolk on their total gross receipts for the years above. The TST is requesting a refund for the overpayment of gross receipts.

In compliance with Norfolk Code § 24-7, the Commissioner of the Revenue's files pertaining to this request are available for inspection by the City Attorney.

Financial Impact:

The refund reduces the **Business License** revenue by **\$7,639.47** for fiscal year 2015.

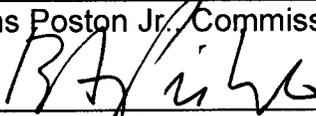
Conclusion:

It is recommended that the City Attorney consent to the issuance of the refund and call for City Council to direct the City Treasurer to refund the **Business License** tax over payment of **\$7,639.47**.

Certification

I, C. Evans Poston Jr., Commissioner of the Revenue for the City of Norfolk, certify that TST is due a refund in the amount of \$7,639.47 plus interest as specified by Norfolk City Code 24-25.3(1)(f) due to the overpayment of the Business License tax for the years 2012 through 2014.

  
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C. Evans Poston Jr., Commissioner of the Revenue

  
\_\_\_\_\_  
Bernard Pishko, City Attorney

12/10/14  
\_\_\_\_\_  
Date  
12/18/14  
\_\_\_\_\_  
Date